

CHAPTER 1
STATE BOARD OF TAX REVIEW—ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

701—1.1(17A) Establishment, general course and method of operations, methods by which and location where the public may obtain information or make submissions or requests. By an Act of the General Assembly (chapter 342, Acts of the 62nd GA) there was established within the department of revenue for administrative and budgetary purposes a state board of tax review hereinafter called the state board. The state board consists of three members appointed by the governor to serve six-year terms and a secretary. One of the three members is selected as the chairperson and it is the chairperson's duty to call and chair meetings.

The state board is required by law to meet at least six times a year with the first meeting on the second secular day of July. At such meetings the state board conducts hearings to review matters appealed to them from the department of revenue and finance or on their own motion, determines and adopts such policies as are authorized by law and are necessary for the more efficient operation of any phase of tax review, advises and counsels with the director of revenue and finance concerning the tax laws and regulations, prepares and submits to each regular session of the General Assembly a report containing such recommendations as to changes in the tax laws as the state board determines necessary, and sets the capitalization rate for agricultural property within the state.

The office of the state board is maintained in the office of the Department of Revenue and Finance at the seat of government in the Hoover State Office Building, Des Moines, Iowa 50319. Persons wishing to obtain information pertaining to the state board or to make submissions or requests should address correspondence to that address.

This rule is intended to implement Iowa Code chapter 17A and section 421.1.

701—1.2(17A) Time for issuing a decision. The board shall issue its decisions in writing in matters considered by it on appeal within a reasonable time after the matter has been submitted to the board. The term "submitted to the board" means that time in the appeal proceeding when all the evidence in the matter on appeal has been taken, motions by counsel have been ruled upon, the arguments of counsel made, and all briefs have been submitted to the board or the time for submitting briefs has expired. See Iowa Code section 4.1(34) for computation time and *Emmetsburg Ready Mix Co. v. Norris*, 362 N.W.2d 498 (Iowa 1985), when the last day for filing falls on a holiday.

This rule is intended to implement Iowa Code sections 17A.22 and 421.1(4).

701—1.3(17A) Declaratory orders. The state board will not consider or rule upon petitions for declaratory orders as to the applicability of any statutory provision, rule or other written statement of law or policy, decision or order. Upon request, the state board may review a ruling of the department of revenue and finance disposing of a petition for a declaratory order properly submitted to the department of revenue and finance.

This rule is intended to implement Iowa Code sections 421.1 and 441.49 and chapter 17A as amended by 1998 Iowa Acts, chapter 1202.

701—1.4(17A) Petitions for rule making. The state board will not consider any petitions of interested persons requesting the promulgation, amendment or repeal of a substantive tax rule. Such petitions should be submitted to the department of revenue and finance. The board will, however, consider and dispose of petitions of interested persons requesting the amendment or repeal of procedural or administrative rules of the state board of topics covered in Chapter 1 or 2 of these rules or the promulgation of such rules.

This rule is intended to implement Iowa Code sections 421.1 and 441.49 and chapter 17A as amended by 1998 Iowa Acts, chapter 1202.

[Filed July 1, 1975]

[Filed emergency 4/12/79—published 5/2/79, effective 4/12/79]

[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]

[Filed 10/30/87, Notice 9/23/87—published 11/18/87, effective 12/23/87]

[Filed 4/30/99, Notice 3/24/99—published 5/19/99, effective 7/1/99]